

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

In re: : Chapter 11
:
THOMAS J. HIGGINS, : Case No. 09-13885 JKF
:
Debtor :

RESPONSE OF THE COMMONWEALTH OF PENNSYLVANIA, DEPARTMENT OF
REVENUE TO DEBTOR'S OBJECTION TO ALLOWANCE OF CLAIM

The Commonwealth of Pennsylvania, Department of Revenue, by and through its attorney, Attorney General Thomas W. Corbett, Jr. , responds as follows to debtor's objection to allowance of claim:

1. Admitted that, on July 24, 2009, the Commonwealth of Pennsylvania, Department of Revenue filed its original proof of claim in this matter and that the proof included estimates of debtor's Pennsylvania personal income taxes for the years 2007 and 2008. Admitted also that, on July 30, 2009, debtor late filed his Pennsylvania personal income tax returns for the years 2005, 2007, and 2008. Debtor's Pennsylvania personal income tax return for the year 2006 still remains unfiled. Admitted also that, because debtor has now filed some of his unfiled tax returns, the Commonwealth's estimates are no longer accurate. Admitted also that the Commonwealth expects to file an amended proof of claim shortly. The Commonwealth's secured claim for unpaid taxes for the year 2004 will, however, remain intact.

2. See the Commonwealth of Pennsylvania, Department of Revenue's response in paragraph 1 above.

3. See the Commonwealth of Pennsylvania, Department of Revenue's response in paragraph 1 above.

4. Denied. For 2004, a portion of the taxes was paid and a portion remains unpaid. The balance due has been lienied. The 2005, 2007, and 2008 tax returns were just filed July 30, 2009. No monies have been paid toward their balances. Their balances remain unpaid. Finally, the 2006 tax return has not yet been filed.

WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue prays that the court overrule debtor's objection.

Respectfully submitted,

THOMAS W. CORBETT, JR.
ATTORNEY GENERAL

DATED: September 22, 2009

BY: /s/ Denise A. Kuhn
Denise A. Kuhn
Senior Deputy Attorney General
Attorney No. 46806
Office of Attorney General
21 South 12th Street, 3rd Floor
Philadelphia, PA 19107
Tel: (215) 560-2131
Fax: (215) 560-2202
E-mail: dkuhn@attorneygeneral.gov

COMMONWEALTH OF PENNSYLVANIA :
: SS
COUNTY OF PHILADELPHIA

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the Response of the Commonwealth of Pennsylvania, Department of Revenue to Debtor's Objection to Allowance of Claim was served on the following by first class mail, postage prepaid, on September 22, 2009:

Thomas J. Higgins
4027 North Warner Road
Lafayette Hill, PA 19444

All other interested persons have been served electronically.

THOMAS W. CORBETT, JR.
ATTORNEY GENERAL

DATED: September 22, 2009

BY: /s/ Denise A. Kuhn

Denise A. Kuhn
Senior Deputy Attorney General
Attorney No. 46806
Office of Attorney General
21 South 12th Street, 3rd Floor
Philadelphia, PA 19107
Tel: (215) 560-2131
Fax: (215) 560-2202
E-mail: dkuhn@attorneygeneral.gov